THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 24003 OF 2003

08-02-2006

Between:

M/s.Arani Agro Oil Industries Limited, Hyderabad, rep. by its Vice President (Technical).

……Petitioner

And

Assistant Commissioner of Customs, Kakinada & Another.

…..Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 24003 OF 2003

ORDER : (Per Hon'ble Sri Bilal Nazki, J)

This writ petition was filed showing grievance against the

respondents in not clearing the consignment of petitioner for payment of duty on the tariff value as fixed by the Government of India Tariff Notification No.21/2002-Cus, dated 01.3.2002, as amended by Notification No.26/2003-Cus, dated 01.3.2003, as amended by Notification No.120/2003-Cus, dated 01.8.2003 in respect of imported Crude Palm and Palmolein Oil dutiable under tariff entry 1511 1000 of Customs Tariff Act, 1975.

By an interim order, this Court ordered clearance of the goods subject to furnishing of a bond, which has already been given and the goods have already been cleared.

There was another allegation that the Palmolein Oil, which was being imported, was adulterated. Samples have been taken during the pendency of this writ petition and sent to the Public Analyst in terms of provisions of Prevention of Food Adulteration Act.

Whether goods are adulterated or not and the rate at which goods are to be taxed, will have to be decided by the competent authorities and we are told that the assessment proceedings are still pending.

Since the goods have already been cleared and assessment proceedings are pending, we dispose of the writ petition, directing that the Assistant Commissioner of Customs may proceed with the assessment and finalize the assessment. With regard to the controversy with respect to the adulteration, the competent authorities shall take appropriate decision. No order as to costs.

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(BILAL NAZKI, J)

8th February 2006

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(G.CHANDRAIAH, J)

ajr